

For information regarding pull tabs and jar games, see 86 Ill. Adm. Code 432.100. (This is a GIL.)

July 22, 2005

Dear Xxxxx:

This letter is in response to your letter dated October 13, 2004, in which you request information. The Department issues two types of letter rulings. Private Letter Rulings ("PLRs") are issued by the Department in response to specific taxpayer inquiries concerning the application of a tax statute or rule to a particular fact situation. A PLR is binding on the Department, but only as to the taxpayer who is the subject of the request for ruling and only to the extent the facts recited in the PLR are correct and complete. Persons seeking PLRs must comply with the procedures for PLRs found in the Department's regulations at 2 Ill. Adm. Code 1200.110. The purpose of a General Information Letter ("GIL") is to direct taxpayers to Department regulations or other sources of information regarding the topic about which they have inquired. A GIL is not a statement of Department policy and is not binding on the Department. See 2 Ill. Adm. Code 1200.120. You may access our website at www.ILTAX.com to review regulations, letter rulings and other types of information relevant to your inquiry.

The nature of your inquiry and the information you have provided require that we respond with a GIL. In your letter you have stated and made inquiry as follows:

We are a licensed manufacturer of charitable gaming equipment including: pull-tabs, bingo paper and pull-tab dispensing machines in your state.

We would like to respectfully request a 'Private Letter Ruling' on the following:

1. Are 'Last Sale' seal cards (a.k.a. tip boards) legal in Illinois?
'Last Sale' seal card is a flare where the person purchasing the last ticket in a game can sign on the seal card and have an equal chance to win a prize(s) as the people who also signed on the seal card.
If so, can we package both 'No Last Sale' and 'Last Sale' versions with a deal so organization can play either option?
2. Are 'Last Sale' pull-tab tickets legal in Illinois?
'Last Sale' pull-tab ticket is where the person purchasing the last ticket in a game wins a prize as shown on the flare.

We have discussed above with Acting Manager-Office of Bingo and Charitable Games and he advised we direct the questions for a Private Letter Ruling for determination.

Thanks in advance for your responses.

DEPARTMENT'S RESPONSE:

We are without sufficient information to provide a private letter ruling regarding your request. As you are aware, all private letter rulings must comply with the regulations set out in 2 Ill. Adm. Code 1200.110. General information letters are intended to direct taxpayers to the appropriate source of information. For information regarding the sale of pull-tabs and other jar games, please see the Pull Tabs and Jar Games Act, 86 Ill. Adm. Code 432.100. Any game piece used must comply with the Pull Tabs and Jar Games Act as set out under the above regulation.

I hope this information is helpful. If you require additional information, please visit our website at www.ILTAX.com or contact the Department's Taxpayer Information Division at (217) 782-3336. If you are not under audit and you wish to obtain a binding PLR regarding your factual situation, please submit a request conforming to the requirements of 2 Ill. Adm. Code 1200.110 (b).

Very truly yours,

Edwin E. Boggess
Associate Counsel

EEB:msk